



San Diego Chapter  
7827 Convoy Court #403 • San Diego, CA 92111-1218

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## California Society of Tax Consultants San Diego Chapter Newsletter • July 2006

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### July 11, 2006 Dinner Meeting

**Date** **Tuesday**, July 11, 2006

**Where** Handlery Hotel & Resort  
950 Hotel Circle North  
Mission Valley, San Diego, CA

**Times** 5:00 p.m. Registration & Social  
5:30 p.m. Speaker  
6:30 p.m. Social/Dinner Setup  
7:00 p.m. Dinner  
7:30 p.m. Speaker continues

**Cost** \$25 - Members with Reservations  
\$30 - All Others

**Menu**

- Chicken Nen Croute-  
Boneless breasted chicken in a wrap.
- Garlic mashed potatoes
- Fresh Seasonal Vegetables
- Chef's Choice Dessert
- Fresh Seasonal Vegetables
- Chef's Choice Dessert
- **Vegetarian Meal Is Available**

**Requests must be made with reservation**

### **RESERVATIONS**

Deadline is Noon, Monday July 10th

On-line at [www.cstcsandiego.org/is.htm](http://www.cstcsandiego.org/is.htm),  
or call 1-800-994-4782, or  
email Rose Carter at [racarter@sbcglobal.net](mailto:racarter@sbcglobal.net)

Leave your name, number of reservations,  
and your telephone number.

If you require a Vegetarian Meal, your request must  
be made when you make your reservation.

### **No-Show Dinner Reservations Billing Policy**

See page 2.

### **PREPAID PERMANENT RESERVATIONS**

#### **Permanent Reservation List Members**

If you will not be attending this meeting, please call so  
the chapter can save the cost of your dinner.

### **EDUCATIONAL PRESENTATION**

#### **CSTC & SD/CSEA**

#### ***"Going Paperless Office"***

(Before & After Dinner)

#### ***Panel of Speakers***

Val Daigle, EA

Steven Liebold, EA

Topics to be discussed will be

- Deciding factors to go paperless
- Additional costs incurred
- Specific software and hardware issues
- Procedures needed to prepare for next tax season
- Eliminating prior years paper or just go forward

#### **CTEC 1000-CE-1899 (2 Federal Credits)**

This presentation has been designed to meet the requirements of the Director of Practice of the Internal Revenue Service, the California State Board of Accountancy, the International Board of Standards and Practices for Certified Financial Planners, Inc. The California Tax Education Council has recognized the California Society of Tax Consultants as an approved curriculum provider. Successful completion of this course may be reported to fulfill the (continuing education/qualifying education) requirement of the California Business & Professions, Code Sections 22250-22259. This does not constitute an endorsement by the California Tax Education Council, or any of the other above named agencies, as to the quality of the course or its contribution to the professional competence of the of the speaker.

## PRESIDENT'S MESSAGE

Dear Friends,

Our June meeting was outstanding. Greg Smith, the San Diego County Assessor, gave an excellent presentation. Greg is a great speaker, humorous and informative. This is the second year in a row that he has spoken to us and I hope he will come back again. He was particularly optimistic about the San Diego Real Estate market as opposed to what some other pundits have been saying. I am sure that we all hope that Greg's predictions are correct.

In July we will have our joint meeting with the San Diego Enrolled Agent's Chapter. This is always a good meeting with a great turn out and an excellent opportunity for networking. I hope to see you there. The presentation will be a roundtable discussion on going paperless in the office. I know many of you have paperless offices, and others are considering making the switch. It should be a timely and informative topic.

I want to again remind you about the upcoming "mini-symposium". This program will consist of several general interest classes, as well as a two-day class called "The Death of Taxpayer – A Case Study From Beginning To End". This class will be a hands-on seminar that will cover the basics of what to do when a taxpayer dies. It will cover the final 1040, how to treat beneficiaries, when a trust return is required and when an estate tax return is required. More detailed info is included in this edition of the chapter newsletter.

I also want to remind you that all San Diego Chapter members can qualify for a \$100 education reimbursement by attending various CSTC events. The specifics are in the newsletter but I wanted to call your attention to this incentive as I know many of you will qualify.

Finally, If you haven't sent in your membership renewal, please do so right away. Renewals are due no later than the end of July. As you know CSTC is an invaluable investment.

Hope that you are enjoying a wonderful summer.

*Tony*

Tony Applebaum  
Chapter President

## CHAPTER NOMINATIONS

The Chapter is asking for nominations for officers and directors. If you wish to be nominated for office or director, please submit a brief bio for publication to Val Daigle @ [val@westax.com](mailto:val@westax.com). Please address your professional experience, year joined CSTC, some personal data (if so inclined) and any other info you'd like to include. Please provide bio no later than July 20<sup>th</sup>.

NOTE: A member cannot be nominated without their consent. If you already have some candidates, let me know.

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### OUR CHAPTER NEEDS VOLUNTEERS

WE NEED VOLUNTEERS. Don't be shy, we all started where you will be.

If we don't get some more new volunteers to step into some of these committees and learn from these "veterans", we will all soon suffer. We simply do not have enough new members stepping in to help.

Without volunteers, we will not be a successful chapter. Members who have been on committees but have had some time off are also encouraged to volunteer.

Please contact any Board member and let us help you help us.

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### BOARD OF DIRECTORS MEETING

The next meeting of the Board of Directors is Thursday August 17, 2006, **4:00** p.m. at the Handlery Hotel in Mission Valley.

All members are welcome to attend. If you would like to attend, please contact Tony Applebaum at (619) 237-7290 or e-mail: [tony@appletaxgroup.com](mailto:tony@appletaxgroup.com).

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### NO-SHOW DINNER RESERVATIONS BILLING POLICY

An individual who has made a reservation for a dinner meeting and fails to cancel the reservation by noon the day prior to the dinner meeting will be billed the Chapter's cost of the dinner.

An individual will be allowed one (1) no-show at no charge per calendar year.

## EDUCATIONAL INCENTIVES

### Name Badge Drawings for \$25 Education Certificates at each Dinner Meeting

At each San Diego chapter dinner meeting in 2006 three drawings will be held for \$25 certificates that will be good toward any San Diego Chapter education event. Getting into the drawing is simple. Just be sure to wear your name badge and you are entered!

### \$100 Education Reimbursement

For 2006 the San Diego Chapter will reimburse each member \$100 if they meet all of the following criteria:

- A The member must attend one of the following:
- San Diego Chapter's Running Start Seminar held in January 2007,
  - Two Sessions of San Diego Chapter's Mini Symposium Special Interest Classes, or
  - San Diego Chapter's two-day Mini Symposium Case Study Classes

**and**

- B The member must attend at least four (4) San Diego Chapter Dinner meetings between May and November 2006

**and**

- C The member must attend one of the following:
- Society Summer Symposium – May 2006
  - Society Fall Classroom Series
  - Society Winter Tax Bridge

If you meet all of the criteria, contact the Chapter Office for an Education Rebate Form. Submit the form by December 8, 2006 to receive your rebate!

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## CSEA SEMINAR

The San Diego chapter of CSEA and Clientwhy's has scheduled a two day, 16 hour, 1040 Review and Update in November 2006.

The registration form is posted on the San Diego Chapter of CSTC web site at [www.cstcsandiego.org](http://www.cstcsandiego.org) at the Education link.

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## NEW MEMBER

Welcome re-newed member

Robert McKenna

## ENROLLED AGENTS EXAM

IRS officials announced further details to the Special Enrollment Examination (SEE) in 2006.

In April, the IRS announced that Thomson Prometric, a global testing firm, had been selected to develop and administer a computer-based version of the exam on behalf of the IRS. At that time, the IRS announced that the new exam was to be four parts. However, based on a Thomson Prometric analysis of the tasks and knowledge required of an enrolled agent, IRS officials have decided to accept their recommendation that the exam be three parts. The parts of the new exam will be:

- Part 1 – Individuals
- Part 2 – Businesses
- Part 3 – Representation, Practice and Procedures

Additional details of the exam available at this time include:

- Each part will have about 100 questions
- Candidates will not be required to take all parts in one sitting
- The new exam is scheduled to be available in October

The examination will be offered at approximately 300 testing centers operated by Thomson Prometric. Previously, the IRS has only been able to offer testing at about 90 locations.

Certain carryover transition rules will apply.

For additional information go to the IRS website and click on Special Enrollment Examination.

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## ENROLLED AGENT EXAMINATION COURSE

The Palomar Chapter CSEA/NAEA is conducting a course Saturdays beginning July 8<sup>th</sup> thru September 30, 2006. Classes will be held at:

The Beautiful Savior Lutheran School  
3030 Valley Street  
Carlsbad, CA

Course cost is \$550.00, which includes tuition, texts and handouts with subsequent IRS exam material.

For additional information contact:

Joseph Doering, EA at (760) 489-9483

## SAN DIEGO CHAPTER

### OFFICERS

#### President

**Tony Applebaum**

(619) 237-7290

E-mail: tony@appletaxgroup.com

#### 1<sup>ST</sup> V.P. – Education & Speakers

**Rose Carter – Running Start Seminar**

(619) 698-0508

E-mail: racarter@sbcglobal.net

#### 2<sup>ND</sup> V. P. – Dinner Meetings and Arrangements

**Steve Comer**

(619) 698-0202

E-mail: scomer@tfs-lm.com

#### Secretary

**Stephanie Matticks**

(619) 697-2950

E-mail: stephanie007@sbcglobal.net

#### Treasurer – Finance/Budget

**Duane Lewis**

(619) 698-9191

E-mail: duanetaxman@gmail.com

### BOARD OF DIRECTORS

#### Past President –

*Government Affairs/IRS Liaison and Elections*

**Val Daigle**

(619) 435-3131

e-mail: val@westax.com

#### Memberships

**Nadine Allevato**

(858) 271-1199 or (858) 549-9500

E-mail: nadine@9747bpa.com

#### Newsletter Editor

**Naomi Badger**

(619) 698-0508

e-mail: badgern@sbcglobal.net

#### Hall of Fame

**Shirley Henry-Bisantz**

(602) 224-9038

E-mail: shirley@kachinaranch.com

#### Director

**Mari Jo Hughes**

(619) 397-5360

e-mail: johughes@pacbell.net

#### Director

**Jim Quinlan**

(858) 673-7161

E-mail: quinlan@sbcglobal.net

#### Fall Workshops

**Greta Ward**

(619) 644-1752

e-mail: abacus1@sbcglobal.net

### CHAPTER OFFICE

7827 Convoy Ct. #403, San Diego, CA 92111-1218

(858) 278-7954 • Fax (858) 278-9327

#### Web Site

**Larry McClellan**

(858) 278-1164 • e-mail: larry@taxnewsandtips.com

## 2006 DINNER MEETING SCHEDULE

**August 17** – Sylvia Lang, EA – Topic TBA

**September 21** – Ginita Wall, CPA, CFP – Topic TBA

**October 19** – Chapter's Birthday; Speaker Lynn Freer  
Topic: *California Update*

**November 16** – Steve Sims, FTB – Topic TBA

**December 8 (Friday)** – Holiday Party

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### 2006 DINNER PRICES

- Members with Reservations - \$25.00
- All Others - \$30.00

Make check payable to CSTC or  
pay by Visa or Mastercard (only)

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### BREAKFAST MEETINGS

Join CSTC members for breakfast to discuss tax issues.  
Members buy their own breakfasts.

**San Diego Chapter** — The 2nd and Last Friday of each month at 7:30 a.m. at Coco's Restaurant, 5955 Balboa Ave, in the Clairemont area. Contact Val Daigle, email val@westax.com or call him at 619-435-3131.

**East County Chapter** — Wednesdays at 8:00 a.m., at Denny's Restaurant, 2691 Navajo Rd., El Cajon. Contact Maryann Shefvland at 619-464-1260.

**South Bay Chapter** — Tuesdays at 8:00 a.m., at Love's Restaurant, I-805 at E Street in Chula Vista. Contact Donita Chacon at (619) 470-9293.

**Fiduciary Tax Group** — Second Thursday of each month at 7:30 am, at Coco's Restaurant, 5550 Lake Murray Blvd, La Mesa. Contact Jan Brown at (619) 464-1041.

**Business Entities Group** — First Thursday of each month at 7:30 am, at Coco's Restaurant, 5550 Lake Murray Blvd, La Mesa. Contact Jan Brown at (619) 464-1041.

## CHANGE OF ADDRESS

If you move, please advise both the San Diego Chapter and the Society office of your new address, phone and e-mail address.

- **SAN DIEGO CHAPTER:**  
7827 Convoy Ct #403, San Diego, CA 92111  
Tel (858) 278-7954 • Fax (858) 278-9327  
Web Site: [www.cstcsandiego.org](http://www.cstcsandiego.org).
- **CSTC SOCIETY OFFICE:**  
2050 W Chapman Ave # 114  
Orange, CA 92868-2648  
Tel (714) 634-0484 • Fax (714) 634-4975  
Web Site: [www.cstcsociety.org](http://www.cstcsociety.org).  
E-mail: [cstcsociety@sbcglobal.net](mailto:cstcsociety@sbcglobal.net)

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## SAN DIEGO CHAPTER NEWSLETTER

### Newsletter via Email

You will receive an e-mail notice when the newsletter is posted to our web site and other important updated tax information.

Send your e-mail address to [larry@taxnewsandtips.com](mailto:larry@taxnewsandtips.com). If you change you email address please notify Larry.

### Advertising

*Submit your articles and ads to* Naomi Badger (619) 698-0508 or email to [badgern@sbcglobal.net](mailto:badgern@sbcglobal.net).

Members: There is no charge to members who wish to advertise for positions available in their practice, equipment for sale, or similar subjects.

Non-Members: There is a \$15 charge for each advertisement in the newsletter. Limited to six lines. Subject to available space and the discretion of the editors.

Advertising at San Diego Chapter Events: Requests to distribute flyers, brochures or promote a business at any San Diego chapter event must be approved by the Board of Directors prior to the day of the event.

The San Diego chapter newsletter is published monthly in January, and May through December.

*The deadline for articles and ads is the 25<sup>th</sup> of the preceding month.*

Ads are posted on the chapter's web site as they are received. Submit your ad if you are looking for a tax preparation position, need help in your office, or have or looking for office space, or have equipment for sale.

## IRS – "TAX TALK TODAY"

Tax Talk Today is dedicated to providing continuing education and information for tax practitioners. This series of monthly 60-minute webcasts covers current issues of interest to the tax professional community.

You can participate live or review the archived programs. Check it out at [www.taxtalktoday.tv](http://www.taxtalktoday.tv).

### 2006 Programs:

- **Political Intervention: Do's and Don'ts for Charities and Churches**
- **Earned Income Tax Credit**
- **Business**
- **International Issues and U.S. Taxpayers**
- **Bankruptcy Abuse Prevention and Consumer Protection Act of 2005 (BAPCPA)**  
Tuesday, July 11, 2006  
2:00 p.m. - 3:00 p.m. ET

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## CLASSIFIEDS

**Want To Downsize Or Semi-Retire?** I would like to expand my Mission Valley practice (located across from Qualcomm Stadium). Call Terry at (619) 283-8055.

**Tax Practice Wanted.** Multipractitioner office in La Mesa desires to purchase tax practice or portion of someone's practice, if downsizing. We are also looking for an assistant preparer/data entry person. Contact Steve Comer or Michael Grossman at (619) 698-0202.

**Bookkeeping & Payroll:** CSTC member and QuickBooks ProAdvisor can help your clients prepare for tax time now. Why wait until January? Please call Debbie Ashlock at (619) 523-0240 or visit [www.wnllgroup.com](http://www.wnllgroup.com).

**Intuit – Positions Available** A \$2B financial software company and maker of Turbo Tax, is hiring experienced Tax Preparers who have a knack for technology to join our growing team of Tax Analyst Programmers. Must have professional experience preparing business or individual tax forms and be comfortable working with software code. A BS in accounting, business or computer science is preferred. CPA or EA certification highly desired. Please send your resume to [jason\\_ugland@intuit.com](mailto:jason_ugland@intuit.com) and reference TAP-CSTC.

## CSTC MINI SYMPOSIUM

**SEPTEMBER 6 – WEDNESDAY 9AM-NOON**                      **SPEAKER: EUGENE OSTERMILLER, EA**  
**QUALIFIED & NONQUALIFIED OPTIONS AND DISTRIBUTIONS STOCK**  
3 HRS FEDERAL CREDIT

**SEPTEMBER 6 – WEDNESDAY 1PM- 3PM**                      **SPEAKER: TBA**  
**ETHICS / CIRCULAR 230**  
2 HRS FEDERAL CREDIT

SPECIAL INTEREST CLASSES – Both days must be attended for credit.

**SEPTEMBER 7– THURSDAY 9AM-NOON**                      **SPEAKER: SYLVIA LANG, EA**  
**SEPTEMBER 7 –THURSDAY 1PM-4PM**                      **SPEAKER: TOM CARTER, EA**  
**DEATH OF A TAXPAYER - A CASE STUDY FROM BEGINNING TO END**  
3 HRS FEDERAL AND 3HRS STATE CREDIT

**SEPTEMBER 8– THURSDAY 9AM-NOON**                      **SPEAKER: SYLVIA LANG, EA**  
**SEPTEMBER 8 –THURSDAY 1PM-4PM**                      **SPEAKER: JAN BROWN, EA**  
**DEATH OF A TAXPAYER - A CASE STUDY FROM BEGINNING TO END**  
**FINAL RETURN/ BENEFICIARIES/1041/706**  
6 HRS FEDERAL CREDIT

Registration (includes lunch)

Single day (September 6)	\$ 65.00
Two Day Class (September 7 & 8)	\$125.00
All Three Days	\$190.00

A registration form can be downloaded from the chapter's web site at [www.cstcsandiego.org](http://www.cstcsandiego.org) - select the *Education* link, or contact Rose Carter for details at (619) 698-0508 or email [racarter@sbcglobal.net](mailto:racarter@sbcglobal.net).

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## NEW ENERGY TAX CREDIT

The IRS has acknowledged the certification of 7 Honda and 3 Ford/Mercury vehicles now qualify for the Alternative Motor Vehicle Credit as qualified Hybrid motor vehicles. The tax credit applies to vehicles purchased on or after January 1, 2006, and could be as much as \$3,400 per vehicle. For detailed information visit the IRS website and link to Hybrid Cars and Alternative Motor Vehicles.